

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE

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AUTOMOBILE RENTING USE TAX**

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AUTHORITY: Implementing the Automobile Renting Occupation and Use Tax Act [35 ILCS 155] and authorized by Section 2505-25 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-25].

SOURCE: Adopted at 9 Ill. Reg. 13098, effective August 12, 1985; amended at 16 Ill. Reg. 4867, effective March 12, 1992; amended at 25 Ill. Reg. 8329, effective June 22, 2001.